

Check appropriate box(es) for the type(s) of tax:

Corporation Income  Partnership  S Corporation  Franchise  Composite

Taxpayer name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Contact name (See instructions): \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

Federal Employer Identification Number (FEIN): \_\_\_\_\_

Tax period: \_\_\_\_\_

1. Reason(s) for exception. Check the box to indicate applicable reason(s) for exception. For a description of the listed reasons for which an exception to the electronic filing requirement may be granted, see the instructions:

- Act of God or casualty
- Religious objection
- Modernized eFile (MeF) permanently unavailable for the tax period
- Other: \_\_\_\_\_

2. Explanation. Describe below why the selected reason(s) for exception to the electronic filing mandate applies. If you need more space, include additional pages. Attach any additional documentation available to support your exception request. The burden is on the taxpayer to show that good cause exists for an exception to this requirement. Failure to provide sufficient explanation or documentation for a request will result in the request being DENIED.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this request, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Submit Request for Exception**

Email: idrcorptax@iowa.gov

Fax: 515-281-0763

Mail: Iowa Department of Revenue

PO Box 10465

Des Moines, IA 50306-0465

The integrity and security of sending personal information via fax or email cannot be guaranteed. By submitting this form via fax or email, you agree to hold the Department harmless if a fax or an email results in third party access to the information.



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### Who should use this form?

IA 1120, IA 1120F, IA 1120S, IA 1065, and IA PTE-C filers subject to the electronic filing requirement for tax years ending on or after December 31, 2022, and seeking an exception from that requirement must use this form to request an exception. See Iowa Administrative Code rule. 701—8.7 for more information about which taxpayers are subject to the electronic filing requirement. Taxpayers subject to these requirements who submit a return in a format other than through Modernized eFile (MeF) have not filed a valid return and may be subject to penalties for failure to file.

At the Department's discretion, exceptions to the electronic filing requirement may be granted if the taxpayer can show good cause for not being able to file the required return(s) electronically.

### Requests must be submitted before the return is filed

Requests for exceptions to the electronic filing requirement must be submitted before the return to which the request applies is filed. Even if the request for exception is granted, no additional time to file beyond the due date of the return (including extensions) will be allowed.

**Reason(s) exceptions may be granted:** Reasons that may constitute good cause for the taxpayer's inability to comply with the electronic filing mandate include but are not limited to:

- Act of God or casualty - some natural disaster or similar occurrence beyond the taxpayer's control prevented the taxpayer from filing in the required electronic manner.
- MeF permanently unavailable for the tax period - the MeF portal typically only allows taxpayers to submit returns for the current tax year and the two immediately preceding tax years. It may not be possible for taxpayers to file older returns. Exceptions will not be granted for returns the taxpayer attempted to file during periods for which the MeF portal was temporarily unavailable. The MeF portal is typically temporarily unavailable for several weeks each December for routine maintenance. Taxpayers and preparers should take care to plan around these and other planned temporary shut-downs to ensure their returns are filed timely.

- Religious objection - the person responsible for preparing or submitting the return cannot do so by electronic means due to a sincerely held religious objection to the use of computers.
- The taxpayer may list another, similar reason they are not able to meet the electronic filing requirement.
- Except as provided in Order 2023-01, a claim that the return preparation software purchased or licensed by a taxpayer or taxpayer's return preparer does not include all of the features necessary to comply with the taxpayer's Iowa filing obligations shall not be considered good cause for purposes of granting an exception to the electronic filing requirement. You must submit this form as described in Order 2023-01 in order to qualify for the relief provided in that Order.

**Department determination:** The Department will notify the taxpayer in writing whether a request for an exception to the electronic filing requirement has been approved or denied. If the department does not respond to a taxpayer's valid request for an exception to the electronic filing requirement within 90 days of the date the request is received, the request shall be deemed accepted. Only requests submitted using this form and complying with all instructions shall be considered valid requests for exception to the electronic filing mandate. If granted, the exception is valid only for the tax type(s) and period(s) noted in the Department's approval notification. If the request is denied, the taxpayer will still be required to file an electronic return in order to meet their Iowa filing obligations for the tax period. Any paper returns submitted before the denial letter is received will not be considered valid.